
Chapter: Fiscal and Administrative Affairs

Modification No. 002

Subject: **Reporting Suspected Acts of Wrongdoing**

- I. Montgomery College adheres to a high standard of ethical and legal business conduct. Therefore, it is the policy of the College to encourage and expect all College employees, students, volunteers, agents, contractors, and members of the community acting in good faith, to report suspected wrongful conduct involving fraud, waste, abuse, other financial irregularities, or other acts of wrongdoing so that prompt corrective action can be taken by the College. This policy includes non-retaliation protections consistent with sound practices of similar organizations and the Sarbanes-Oxley Act and thereby encourages responsible reporting of such suspected conduct to enable timely action by the College.
- II. The College is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order as defined in this policy and the College's Non-Retaliation Policy.
- III. No individual who in good faith reports a wrongdoing or suspected wrongdoing shall thereby suffer harassment, retaliation or adverse employment and/or academic or educational consequence. An individual who retaliates against someone who has made a report in good faith under this policy is subject to disciplinary action in accordance with College policies and/or the student code of conduct, up to and including dismissal from the College.
- IV. This policy does not protect an individual who files a report or provides information that he or she knows to be false or provides information with reckless disregard for its truth or falsity.
- V. Just as the College will consider wrongful conduct as serious violations of law or College policy, the filing of false or malicious allegations of wrongdoing or knowingly providing false answers or information to an ongoing investigation of wrongdoing may subject individuals to disciplinary action up to and including discharge or expulsion from the College. The failure to substantiate a claim of wrongdoing does not automatically constitute malicious intent or a false claim.
- VI. Reports of wrongdoing will be kept confidential except to the extent that limited disclosure may be necessary for the purpose of conducting a full and fair investigation, providing opportunity for the subject to respond, taking remedial action, and responding to a government inquiry or legal action.
- VII. This policy does not protect individuals who self-report their own misconduct.
- VIII. This policy is not intended to replace existing reporting mechanisms for matters such as employment related complaints, health and safety matters, complaints involving discrimination or harassment, nor is it intended to supplant other channels of communication for reporting suspected fraud, waste, abuse, and financial wrongdoing.
- IX. The president is authorized to establish procedures necessary to implement this policy.

Board Approval: April 28, 2014; June 25, 2018

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Modification No. 004

Subject: **Reporting Suspected Acts of Wrongdoing**

I. Definitions

- A. Abuse: The intentionally wrongful or improper use of College resources including the excessive or improper use of one's position, in a manner contrary to its rightful or legally intended use.
- B. Fraud: Activity that involves a willful or deliberate act, expression, omission, or concealment with the intent of obtaining an unauthorized benefit, such as position, money or property, by deception or other unethical means.
- C. Good Faith: Acting in good faith means the reporter has a reasonable basis in fact for reporting or providing the information. Reports will be provided with careful regard for the truth, with full disclosure of relevant information, and not with malicious intent or with frivolous information.
- D. Protected Disclosure: Communication about suspected wrongful conduct engaged in by a College employee, student, volunteer, or contractor based on good faith.
- E. Reporter: Any person who makes a protected disclosure. This definition honors federal, state, and local regulations for whistleblower policies.
- F. Retaliation: Any adverse action against an employee because the individual has made a protected disclosure as a reporter or has participated in an investigation, proceeding, or hearing involving a protected disclosure. Such adverse action can affect or threaten to affect the employment rights or other interests of an individual and can take either work or social form.
- G. Waste: The negligent or extravagant expenditure of College funds, incurring of expenses, or misuse of College resources or property.
- H. Wrongdoing: Unethical, illegal or fraudulent business activity in violation of College policies or procedures, or applicable laws or regulations.

II. Examples of Activity To Be Reported

The types of suspected wrongful activity to be reported can include, but are not limited to:

- A. Fraudulent activity relating to grants, contracts, agency funds, or other fiduciary obligations.
- B. Forgery or other unauthorized alteration of College instruments including, but not limited to, checks, financial documents, academic records, or personal information.
- C. Misappropriation or theft of funds, goods and services, or other College assets.

- D. Impropriety in handling or reporting money or financial transactions.
- E. Purposely reporting inaccurate financial information.
- F. Authorizing or receiving compensation for goods not received or services not performed.
- G. Accepting or seeking anything of material value from contractors or vendors providing services or materials to the College, not authorized by College policy, nor in compliance with Maryland State Ethics Commission regulations (<http://ethics.gov.state.md.us>).
- H. Destruction, removal or inappropriate use of College records or assets that is unauthorized or contrary to College policy or requirements under the law or regulations.
- I. Unethical procurement practices, including property control/inventory practices, and undisclosed conflicts of interest in any College procurement practices.
- J. Abuse of College position.
- K. Significant waste of College funds.
- L. Conflicts of interest.
- M. Concerns about the institution's athletic programs and activities.
- N. Retaliation for protected disclosure.

III. Exclusions to this Procedure

This procedure does not apply to violations that could otherwise be addressed through the College's existing policies and procedures, including the grievance procedure or collective bargaining agreements.

IV. Reporting Suspected Wrongdoing

- A. All individuals are expected to report any suspected fraud, waste, abuse, financial irregularities, and unethical business activities, as well as any concerns about athletic programs and activities directly to the Chief Compliance, Risk, and Ethics Officer or the confidential reporting line at:

Online Reporting: www.montgomerycollege.ethicspoint.com

Toll-free Reporting Line: 1-844-572-2198

All reports are confidential, to the extent permitted by law. The suspected wrongdoing will be reviewed initially within the Office of Compliance, Risk, and Ethics and reported to the Chief Compliance, Risk, and Ethics Officer to determine if the report is credible and should be further investigated or subject to other appropriate actions.

The reporting line is a confidential source for reporting, triaging, and tracking any suspected acts of wrongdoing. At the reporter's choosing, reports can also be made anonymously.

- B. This procedure does not preclude an employee from reporting to other appropriate persons such as:
 - 1. Their supervisor;
 - 2. A College administrator with compliance oversight of the issue;
 - 3. HRSTM Office of Employee and Labor Relations;
 - 4. General Counsel; or
 - 5. Law enforcement or other government agencies with enforcement authority.

- C. A report should include information and lawful documents or data in support of the allegation, to include, when possible:
 - 1. A detailed description of the concern;
 - 2. Name of individual(s) involved in the concern;
 - 3. The location where the action(s) occurred; and,
 - 4. Any other details that may be important for the investigation.

- D. All individuals are expected to report suspected wrongdoing as soon as they become aware of the misconduct.

- E. Students may report through the following means:
 - 1. Students may report to faculty, a department chair, or a dean.
 - 2. Reports of suspected sexual misconduct should be made to the Title IX Coordinator, per College Policy 31001-Sexual Misconduct.
 - 3. Students may report wrongdoing to Public Safety and Security on any of the campus locations.
 - 4. Alternate methods of reporting complaints are listed on the website for Student Complaint Resolution.
 - 5. Students may report concerns about athletic programs and activities to the confidential online reporting line, www.montgomerycollege.edu/ethicspoint.com, or toll-free confidential reporting line, 1-844-572-2198, or AthleticConcerns@montgomerycollege.edu.

- V. Response and Investigation
 - A. As soon as a report is made to one of the individuals in Section IV, B., that individual must communicate the report to the Office of Compliance, Risk, and Ethics regardless of which method of reporting was employed or to whom the initial report was made. For employees who receive a protected disclosure from a reporter, failure to forward reports to the Chief Compliance, Risk, and Ethics Officer within one (1) business day of receiving the report may result in disciplinary action.

 - B. Initial receipt of the report will be acknowledged by the Office of Compliance, Risk, and Ethics within three (3) business days. Reports received via the confidential reporting line will be acknowledged through the reporting line.

- C. When an investigation is initiated, the investigating entity shall make every effort to issue a disposition within sixty (60) days of receipt of the report. This timeline may be shortened depending on the nature of the allegation and the amount of facts that have to be collected. However, extenuating circumstances may require the extension of this projected timeline.
- D. Reports and investigations will be kept confidential to the extent possible under law and consistent with the need to conduct an adequate investigation and take corrective action.
- E. The reporter is not responsible for investigating the activity or for determining fault or corrective measure; appropriate investigators are charged with these responsibilities.
- F. Nothing in these procedures preclude the College from making a report to external agencies when necessary.
- G. At the conclusion of the investigation, a follow-up with the reporter will be made to the extent possible and permitted by law for closure of the concern.

VI. Protection Against Retaliation

Any individual who makes a good faith report or protected disclosure will be protected in accordance with College Policy 39003-Protection Against Retaliation.

VII. Reports to the President

Annually, or upon request, the Chief Compliance, Risk, and Ethics Officer will prepare a summary report of allegations of wrongdoing for the President.

VIII. Education

Education is a key element of this Policy. The College will provide education and information, as appropriate, for employees to enhance understanding and increase awareness of the College's Reporting Suspected Acts of Wrongdoing Policy and Procedure. The President is authorized to provide institutional leadership and guidance for developing education programs to increase knowledge and share information and resources to promote a high standard of ethical and legal business conduct at the College. Some goals to be achieved through education are: (a) identifying the avenues available for reporting suspected wrongdoing; (b) promoting awareness of the reporting process and examples of conduct that may be reported; and (c) communicating the College's commitment to protect from retaliation anyone who makes a report in good faith. Any mandatory education requirements will be announced and posted on the College's website.

Administrative Approval: April 28, 2014; February 23, 2015; June 26, 2018; October 11, 2019; February 21, 2022; June 15, 2022